Docket No.: 4401/1217-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Syoji Takiguchi et al.

Application No.: 10/595,650

Confirmation No.: 4048

Filed: February 26, 2007

Art Unit: 3724

For: PIN MIRROR CUTTER, AND THROW-AWAY

TIP MOUNTED ON THE PIN MIRROR

CUTTER

Examiner: ADDISU, SARA

RESPONSE TO NON-FINAL OFFICE ACTION UNDER 37 C.F.R. 1.111

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action dated August 2, 2010, please amend the above referenced U.S. patent application:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.